



Lake County Tax Extension Department Filing Receipt

Receipt #: 12088

Filing Date: 06/02/2026

PRK_GRYLK
GRAYSLAKE COMMUNITY PARK DIST
240 Commerce Drive
Grayslake, IL 60030

Ms. Kristin Splitt
Executive Director
847-223-7529 Fax: 847-223-6386
ksplitt@glpd.com
www.glpd.com

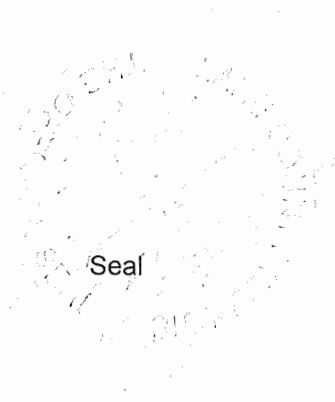
Budget and Appropriation Ordinance

- Budget and Appropriation Ordinance
- Certification by Secretary/Clerk
- Estimate of Anticipated Revenues
- Certification by Chief Fiscal Officer
- Amended Fiscal Year Ending: 2027

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:



Anthony Vega, Lake County Clerk

Executed by: CHRISTOPHER M LOPEZ

District Representative: Walk in

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RECEIVED

JUN 02 2026

**LAKE COUNTY CLERK
ANTHONY VEGA**

**ORDINANCE NO. O2026-01
BUDGET AND APPROPRIATION ORDINANCE**

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR
THE GRAYSLAKE COMMUNITY PARK DISTRICT, LAKE COUNTY, ILLINOIS,
FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JUNE 2026
AND ENDING ON THE 31ST DAY OF MAY 2027**

**BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (BOARD) OF THE GRAYSLAKE
COMMUNITY PARK DISTRICT (PARK DISTRICT) LAKE COUNTY, ILLINOIS:**

SECTION 1: It is hereby found and determined that:

(a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon: and

(b) A public hearing was held at the Grayslake Community Park District Recreation Center, Grayslake Illinois, on the 20th day of May 2026 at 6:45pm on said Ordinance, notice of said hearing having been given at least one week prior to such hearing by publication in the Lake County News Sun, a newspaper published within the Park District, and

(c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning June 1, 2026, and ending May 31, 2027, have heretofore been performed.

SECTION 2: The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the 1st day of June 2026 and ending on the 31st day of May 2027:

****See Exhibit A ****

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning June 1, 2026 and ending May 31, 2027, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended May 31, 2027, and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation in accordance, in making this appropriation in accordance with applicable law.

SECTION 3: The following determinations have been made and are hereby made as a part of the aforesaid budget:

(a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be
\$ 1,440,695.34

(b) An estimate of the cash expected to be received during the fiscal year from all sources (including "E" below) is **\$6,307,952.90**

- (c) the estimated expenditures contemplated for the fiscal year are **\$6,276,379.29**
- (d) the estimated cash expected to be on hand at the end of the fiscal year is **\$1,472,268.95**
- (e) the estimated amount of taxes to be received by the Grayslake Community Park District during the fiscal year is **\$3,510,472.98**

SECTION FOUR: The receipts and revenue of the said Grayslake Community Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purpose for which they were appropriated and levied are hereby reappropriated and shall constitute the General Fund and shall be placed to the credit of such fund.

SECTION FIVE: All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance shall be, and the same are hereby, repealed to the extent of the conflict. If any item or portion thereof this Budget and Appropriation Ordinance is for any reason held invalid, such a decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION SIX: This ordinance shall be in full force and effect immediately upon its passage.

ADOPTED THIS 20th day of MAY 2026, pursuant to a roll call vote as follows:

AYES: 6 ABSENT: 1
NAYS: 0 ABSTAIN: 0

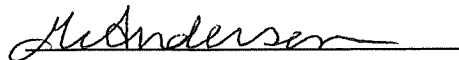
(SEAL)

BY:



President, Board of Commissioners
Grayslake Community Park District
Lake County, Illinois

ATTEST:



Secretary, Board of Commissioners
Grayslake Community Park District
Lake County, Illinois

STATE OF ILLINOIS)

)SS.


COUNTY OF LAKE)

SECRETARY'S CERTIFICATION

I, Michelle Anderson, do hereby certify that I am duly qualified and acting Secretary of the Board of Park Commissioners of the Grayslake Community Park District, Lake County, Illinois, and as such official, I am the keeper of the records, ordinances, files of said Park District, and

I HEREBY CERTIFY that the attached and foregoing is a true and complete copy of the Annual Budget and Appropriation Ordinance of the Grayslake Community Park District, Lake County, Illinois, for the fiscal year beginning **June 1, 2026 and ending May 31, 2027** as adopted at the Board Meeting of the Board of Commissioners held on the 20th day of May 2026 .

I do further certify that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.



Secretary,
Board of Park Commissioners
Grayslake Community Park District

CERTIFICATION OF ESTIMATE OF REVENUES

FISCAL YEAR 2026-2027

I, Dennis Kennedy, do hereby certify that I am the duly qualified Treasurer of the Grayslake Community Park District and the chief fiscal officer of said Park District. As such officer, I do further certify that the revenues, by source anticipated to be received by the Park District in the fiscal year beginning _June 1, 2026_ and ending May 31, 2027, are estimated to be as follows:

| Estimate of Revenue | FY27 |
|-----------------------------------|---------------------|
| General Fund | |
| Taxes | 1,378,846.24 |
| Investment Income | 110,000.00 |
| Miscellaneous | 36,500.00 |
| | <u>1,525,346.24</u> |
| Recreation Fund | |
| Taxes | 1,017,310.59 |
| Program fees & Other Rec Rev | 1,715,500.00 |
| Golf Program | 176,000.00 |
| | <u>2,908,810.59</u> |
| Special Recreation Fund | |
| Taxes | <u>350,005.73</u> |
| Debt Service Fund | |
| Taxes | <u>381,951.67</u> |
| Capital Projects Fund | |
| Transfer in from Other Funds | <u>675,000.00</u> |
| Public Liability Fund | |
| Taxes | <u>145,636.14</u> |
| Audit Fund | |
| Taxes | <u>14,983.77</u> |
| IMRF Fund | |
| Taxes | <u>120,870.28</u> |
| Social Security Fund | |
| Taxes | <u>147,846.48</u> |
| Paving & Lighting Fund | |
| Taxes | <u>37,502.00</u> |
| Total Estimated Revenue | <u>6,307,952.90</u> |

IN WITNESS WHEREOF, I hereunto affix my official signature of said Grayslake Community Park District, Lake County Illinois, this 20th day of May, 2026.


Treasurer
Grayslake Community Park District

(SEAL)

RECEIVED

JUN 02 2026

**LAKE COUNTY CLERK
ANTHONY VEGA**

Grayslake Community Park District
ORDINANCE NO. O2026-01
BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|----------------|----------------------|
| 10 GENERAL FUND | | |
| 10 <u>Administrative</u> | | |
| 10 <u>Personnel & Personnel Benefits</u> | | |
| 10 Salary-Full Time | 275,000 | 316,250 |
| 10 Salary-Part Time | 15,000 | 17,250 |
| 10 Salary-Temporary/Seasonal | 2,200 | 2,530 |
| 10 Salaries Administrative | 292,200 | 336,030 |
| | | |
| 10 Health Insurance | 75,000 | 86,250 |
| 10 Dental Insurance | 2,500 | 2,875 |
| 10 Vision Insurance | 1,000 | 1,150 |
| 10 Life Insurance | 350 | 403 |
| 10 Other Employee Insurance Benefits | 100 | 115 |
| 10 HRA Exposure | 6,500 | 7,475 |
| 10 Employee Wellness | 500 | 575 |
| Personnel Benefits Administrative | 85,950 | 98,843 |
| | | |
| 10 Salaries & Benefits Administrative | 378,150 | 434,873 |
| 10 <u>Contractual</u> | | |
| 10 Professional Services | 25,000 | 28,750 |
| 10 Legal Services | 5,000 | 5,750 |
| 10 Public Relations/Legislative | 4,500 | 5,175 |
| 10 Staff & Volunteer Recognition | 6,000 | 6,900 |
| 10 Mileage & Transportation Reimbursements | 8,000 | 9,200 |
| 10 Dues & Subscriptions | 7,900 | 9,085 |
| 10 Training & Conferences | 27,130 | 31,200 |
| 10 Advertisements & Publications | 400 | 460 |
| 10 Printing Services | 400 | 460 |
| 10 Fireworks Display | 24,000 | 27,600 |
| 10 Utilities-Telephone | 4,200 | 4,830 |
| 10 Utilities-Gas | 4,500 | 5,175 |
| 10 Utilities-Electricity | 5,400 | 6,210 |
| 10 Utilities-Rubbish Removal | 1,500 | 1,725 |
| 10 Utilities-Water & Sewer | 850 | 978 |
| | 124,780 | 143,497 |
| | | |
| 10 <u>Commodities</u> | | |
| 10 District Clothing & Apparel | 1,000 | 1,150 |
| 10 Office Supplies | 1,500 | 1,725 |
| 10 Emergency Repairs/Replace | 10,000 | 11,500 |
| 10 Postage | 1,000 | 1,150 |
| | 13,500 | 15,525 |

Grayslake Community Park District
ORDINANCE NO. O2026-01
BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|----------------|----------------------|
| 10 <u>Other Charges</u> | | |
| 10 Miscellaneous Expense | 2,000 | 2,300 |
| | 2,000 | 2,300 |
| 10 <u>Capital Outlay</u> | | |
| 10 Building & Building Improvements | 2,500 | 2,875 |
| 10 Furniture & Fixtures | 1,000 | 1,150 |
| | 3,500 | 4,025 |
| 10 <u>Debt Service</u> | | |
| 10 Installment Payments | 2,600 | 2,990 |
| | 2,600 | 2,990 |
| 10 Total Administrative Department | 524,530 | 603,210 |
| 10 <u>Information Technology</u> | | |
| 10 <u>Contractual</u> | | |
| 10 IT Consulting | 20,000 | 23,000 |
| 10 Software Maintenance | 17,000 | 19,550 |
| 10 Equipment Maintenance/Service | 3,000 | 3,450 |
| | 40,000 | 46,000 |
| 10 <u>Commodities</u> | | |
| 10 IT Hardware | 3,600 | 4,140 |
| 10 IT Software | 1,725 | 1,984 |
| 10 IT Supplies | 500 | 575 |
| | 5,825 | 6,699 |
| 10 Total Information Technology Department | 45,825 | 52,699 |
| 10 <u>Maintenance</u> | | |
| 10 <u>Personnel & Personnel Benefits</u> | | |
| 10 Salary-Full Time | 275,000 | 316,250 |
| 10 Salary-Temporary/Seasonal | 60,000 | 69,000 |
| 10 Overtime | 15,000 | 17,250 |
| 10 Salaries Maintenance | 350,000 | 402,500 |
| 10 Health Insurance | 85,000 | 97,750 |
| 10 Dental Insurance | 4,200 | 4,830 |
| 10 Vision Insurance | 1,800 | 2,070 |
| 10 Life Insurance | 450 | 518 |
| 10 Other Employee Insurance Benefits | 140 | 161 |
| 10 Personnel Benefits Maintenance | 91,590 | 105,329 |
| 10 Salaries & Benefits Maintenance | 441,590 | 507,829 |

Grayslake Community Park District
 ORDINANCE NO. O2026-01
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
 EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|--|----------------|----------------------|
| 10 <u>Contractual</u> | | |
| 10 Professional Services | 51,500 | 59,225 |
| 10 Mileage & Transportation Reimbursements | 250 | 288 |
| 10 Dues & Subscriptions | 790 | 909 |
| 10 Training & Conferences Maintenance | 3,750 | 4,313 |
| 10 Equipment Rental | 6,000 | 6,900 |
| 10 Permit & License Fees | 1,500 | 1,725 |
| 10 Utilities-Telephone | 5,500 | 6,325 |
| 10 Utilities-Gas | 4,000 | 4,600 |
| 10 Utilities-Electricity | 24,000 | 27,600 |
| 10 Utilities-Rubbish Removal | 6,000 | 6,900 |
| 10 Utilities-Water & Sewer | 18,000 | 20,700 |
| 10 Building Maintenance & Repairs | 16,000 | 18,400 |
| 10 Vehicles Maintenance & Repairs | 25,000 | 28,750 |
| 10 Vandalism Maintenance & Repairs | 1,500 | 1,725 |
| 10 Playground Maintenance & Repairs | 24,000 | 27,600 |
| 10 Field Maintenance & Repairs | 20,000 | 23,000 |
| 10 Irrigation Maintenance & Repairs | 25,000 | 28,750 |
| 10 Equipment Maintenance & Repairs | 28,000 | 32,200 |
| 10 HVAC Maintenance & Repairs | 20,000 | 23,000 |
| 10 Pump-Outs | 16,500 | 18,975 |
| 10 Fence Repairs & Maintenance | 8,000 | 9,200 |
| 10 Splash Pad Maintenance & Repairs | 6,750 | 7,763 |
| 10 Lake Pond Treatments | 30,292 | 34,836 |
| 10 Wetland Maintenance | 24,000 | 27,600 |
| | <hr/> | <hr/> |
| | 366,332 | 421,282 |
| 10 <u>Commodities</u> | | |
| 10 Fuel | 40,500 | 46,575 |
| 10 Uniforms | 5,000 | 5,750 |
| 10 Building Maintenance Supplies | 9,000 | 10,350 |
| 10 Equipment/Tools/Computer Supplies | 11,030 | 12,685 |
| 10 Vehicle Supplies | 2,000 | 2,300 |
| 10 Landscape/Turf Supplies | 26,750 | 30,763 |
| 10 Salt & Salt Supplies | 3,000 | 3,450 |
| 10 Office Supplies | 500 | 575 |
| | <hr/> | <hr/> |
| | 97,780 | 112,447 |
| 10 <u>Other Charges</u> | | |
| 10 Miscellaneous Expense | 4,000 | 4,600 |
| | <hr/> | <hr/> |
| | 4,000 | 4,600 |

Grayslake Community Park District
ORDINANCE NO. O2026-01
BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|------------------|----------------------|
| 10 <u>Capital Outlay</u> | | |
| 10 Park Improvements & Repairs | 26,700 | 30,705 |
| 10 Misc. Improvements/Repairs | 3,000 | 3,450 |
| <u>Other Charges</u> | | |
| 10 Installment Payments | 14,100 | 16,215 |
| | 43,800 | 50,370 |
| | | |
| 10 Total Maintenance Department | 953,502 | 1,096,527 |
| | | |
| 10 Total General Fund Expenses | 1,523,857 | 1,752,436 |
| | | |
| 11 <u>RECREATION FUND</u> | | |
| 11 <u>Administrative</u> | | |
| 11 <u>Personnel & Personnel Benefits</u> | | |
| 11 Salary-Full Time | 525,000 | 603,750 |
| 11 Salary-Part Time | 15,000 | 17,250 |
| 11 Salary-Temporary/Seasonal | 10,000 | 11,500 |
| 11 Salaries Administrative | 550,000 | 632,500 |
| | | |
| 11 Health Insurance | 130,000 | 149,500 |
| 11 Dental Insurance | 6,500 | 7,475 |
| 11 Vision Insurance | 2,900 | 3,335 |
| 11 Life Insurance | 780 | 897 |
| 11 Other Employee Insurance Benefits | 190 | 219 |
| 11 HRA Exposure | 6,500 | 7,475 |
| 11 Employee Wellness | 700 | 805 |
| 11 Personnel Benefits | 147,570 | 169,706 |
| | | |
| 11 Salaries & Benefits Recreation | 697,570 | 802,206 |
| | | |
| 11 <u>Contractual</u> | | |
| 11 Professional Services | 78,200 | 89,930 |
| 11 Public Relations/Legislative | 4,000 | 4,600 |
| 11 Staff & Volunteer Recognition | 5,000 | 5,750 |
| 11 Mileage & Transportation Reimbursements | 13,500 | 15,525 |
| 11 Dues & Subscriptions | 3,510 | 4,037 |
| 11 Training & Conferences | 18,522 | 21,300 |
| 11 Printing Services | 5,000 | 5,750 |
| 11 Portable Facilities | 12,000 | 13,800 |
| 11 Equipment Rental | 500 | 575 |
| 11 Bank & Credit Card Charges | 40,000 | 46,000 |

Grayslake Community Park District
 ORDINANCE NO. O2026-01
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
 EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|------------------------|------------------------|
| 11 Permit & License Fees | 300 | 345 |
| 11 Utilities-Telephone | 13,000 | 14,950 |
| 11 Utilities-Gas | 6,000 | 6,900 |
| 11 Utilities-Electricity | 9,500 | 10,925 |
| 11 Utilities-Rubbish Removal | 750 | 863 |
| 11 Utilities-Water & Sewer | 1,500 | 1,725 |
| 11 Equipment Maintenance & Repairs | 500 | 575 |
| | <hr/> 211,782 | <hr/> 243,549 |
| 11 <u>Commodities</u> | | |
| 11 Fuel | 3,000 | 3,450 |
| 11 District Clothing & Apparel | 2,500 | 2,875 |
| 11 Equipment Tools | 200 | 230 |
| 11 Office Supplies | 1,500 | 1,725 |
| 11 General Recreation Supplies | 5,800 | 6,670 |
| 11 Postage | 1,000 | 1,150 |
| 11 Resale Food & Beverage | 7,000 | 8,050 |
| | <hr/> 21,000 | <hr/> 24,150 |
| 11 <u>Other Charges</u> | | |
| 11 Emergency Repairs/Replace | 10,000 | 11,500 |
| 11 Miscellaneous Expense | 2,500 | 2,875 |
| | <hr/> 12,500 | <hr/> 14,375 |
| 11 <u>Capital Outlay</u> | | |
| 11 Building & Building Improvements | 25,300 | 29,095 |
| 11 Furniture & Fixtures | 5,150 | 5,923 |
| 11 Equipment/Machinery | 8,000 | 9,200 |
| | <hr/> 38,450 | <hr/> 35,018 |
| 11 <u>Debt Service</u> | | |
| 11 Installment Payments | 2,600 | 2,990 |
| 11 Transfer out to other funds | 100,000 | 115,000 |
| | <hr/> 102,600 | <hr/> 117,990 |
| 11 <hr/> Total Administrative Department | <hr/> 1,083,902 | <hr/> 1,237,287 |

Grayslake Community Park District
 ORDINANCE NO. O2026-01
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
 EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|----------------|----------------------|
| 11 Information Technology | | |
| 11 <u>Contractual</u> | | |
| 11 IT Consulting | 23,000 | 26,450 |
| 11 Software Maintenance | 23,000 | 26,450 |
| 11 Equipment Maintenance/Service | 3,000 | 3,450 |
| | 49,000 | 56,350 |
| 11 <u>Commodities</u> | | |
| 11 IT Hardware | 4,000 | 4,600 |
| 11 IT Software | 20,290 | 23,334 |
| 11 IT Supplies | 200 | 230 |
| | 24,490 | 28,164 |
| 11 Total Information Technology | 73,490 | 84,514 |
| 11 Maintenance | | |
| 11 <u>Personnel & Personnel Benefits</u> | | |
| 11 Salary-Full Time | 270,000 | 310,500 |
| 11 Salary-Temporary/Seasonal | 60,000 | 69,000 |
| 11 Overtime Salary | 5,000 | 5,750 |
| 11 Salary-Rangers | 45,000 | 51,750 |
| 11 Salaries Total | 380,000 | 437,000 |
| 11 Health Insurance | 90,000 | 103,500 |
| 11 Dental Insurance | 4,200 | 4,830 |
| 11 Vision Insurance | 1,800 | 2,070 |
| 11 Life Insurance | 425 | 489 |
| 11 Other Employee Insurance Benefits | 135 | 155 |
| 11 Personnel Benefits | 96,560 | 111,044 |
| 11 Salaries & Benefits Maintenance | 476,560 | 548,044 |
| 11 <u>Commodities/ Capt. Outlay</u> | | |
| 11 Professional Services | 28,000 | 32,200 |
| 11 Building Maintenance & Repairs | 19,500 | 22,425 |
| 11 Building Maintenance Supplies | 1,500 | 1,725 |
| 11 Installment Payments | 14,100 | 16,215 |
| 11 Park Improvements & Repairs | 51,500 | 59,225 |
| | 114,600 | 99,590 |
| 11 Total Maintenance Department | 591,160 | 647,634 |

Grayslake Community Park District
 ORDINANCE NO. O2026-01
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
 EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|--|----------------|----------------------|
| 11 Programs | | |
| 11 <u>Personnel & Personnel Benefits</u> | | |
| 11 Overtime Salary | 100 | 115 |
| 11 Salary-Early Childhood | 5,500 | 6,325 |
| 11 Salary-Preschool | 110,000 | 126,500 |
| 11 Salary-Parent & Tot | 500 | 575 |
| 11 Salary-Sports Camp | 38,000 | 43,700 |
| 11 Concession | 12,000 | 13,800 |
| 11 Salary-Preschool Camp | 17,000 | 19,550 |
| 11 Salary-Day Camp | 100,000 | 115,000 |
| 11 Salary-Dance | 39,000 | 44,850 |
| 11 Salary-Teen Program | 30,000 | 34,500 |
| 11 Salary-Golf | 5,000 | 5,750 |
| 11 Salary-Youth Soccer | 4,000 | 4,600 |
| 11 Salary-Youth Basketball | 12,000 | 13,800 |
| 11 Salary-Youth Sports | 2,500 | 2,875 |
| 11 Salary-Travel Basketball | 4,000 | 4,600 |
| 11 Salary-T-Ball | 2,000 | 2,300 |
| 11 Salary-In-House Girl's Softball | 3,000 | 3,450 |
| 11 Salary-Girl's Travel Softball | 500 | 575 |
| 11 Salary-Youth Program | 2,500 | 2,875 |
| 11 Salary-Volleyball League | 3,000 | 3,450 |
| 11 Salary-Softball Tournament | 500 | 575 |
| 11 Salary-Adult Sports | 1,500 | 1,725 |
| 11 Salary-Adult Program | 500 | 575 |
| 11 Salary-Trips | 1,000 | 1,150 |
| 11 Salary-Senior Program | 250 | 288 |
| 11 Salary-Fitness | 250 | 288 |
| 11 Salary-Open Gym | 8,000 | 9,200 |
| 11 Salary-Special Events | 4,000 | 4,600 |
| 11 Salary-Pumpkinfest | 1,800 | 2,070 |
| 11 Salary-Family Picnic | 1,500 | 1,725 |
| 11 Salary-Birthday Parties | 4,000 | 4,600 |
| | 413,900 | 475,870 |
| 11 <u>Program Expenses</u> | | |
| 11 Early Childhood | 6,000 | 6,900 |
| 11 Preschool | 7,000 | 8,050 |
| 11 Parent & Tot | 6,000 | 6,900 |
| 11 Sports Camp | 45,000 | 51,750 |
| 11 Preschool Camp | 3,000 | 3,450 |
| 11 Day Camp | 50,000 | 57,500 |

Grayslake Community Park District
ORDINANCE NO. O2026-01
BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|---------------------------------|-------------------------------|
| 11 Dance | 22,000 | 25,300 |
| 11 Gymnastics | 5,000 | 5,750 |
| 11 Teen Program | 30,000 | 34,500 |
| 11 Golf | 2,500 | 2,875 |
| 11 Martial Arts | 32,000 | 36,800 |
| 11 Youth Soccer | 20,000 | 23,000 |
| 11 Youth Basketball | 32,000 | 36,800 |
| 11 Youth Sports | 25,000 | 28,750 |
| 11 Travel Basketball | 75,000 | 86,250 |
| 11 T-Ball | 18,000 | 20,700 |
| 11 In-House Girls' Softball | 15,000 | 17,250 |
| 11 Girls Travel Softball | 45,000 | 51,750 |
| 11 Youth Program | 11,000 | 12,650 |
| 11 Tennis | 12,000 | 13,800 |
| 11 Volleyball League | 10,000 | 11,500 |
| 11 Softball Tournament | 15,000 | 17,250 |
| 11 Adult Sports | 8,000 | 9,200 |
| 11 Adult Program | 1,000 | 1,150 |
| 11 Trips | 18,000 | 20,700 |
| 11 Senior Program | 2,500 | 2,875 |
| 11 Fitness | 500 | 575 |
| 11 Open Gym | 500 | 575 |
| 11 Special Events | 25,000 | 28,750 |
| 11 Pumpkinfest | 4,000 | 4,600 |
| 11 Family Picnic | 32,000 | 36,800 |
| 11 Birthday Parties | 1,500 | 1,725 |
| | <hr/> | |
| | 579,500 | 666,425 |
| | <hr/> | |
| 11 | Total Program Department | 993,400 1,142,295 |
| | <hr/> | |
| 11 Golf | | |
| 11 <u>Personnel & Personnel Benefits</u> | | |
| 11 Salary-Full Time | 35,000 | 40,250 |
| 11 Salary-Temporary/Seasonal | 55,000 | 63,250 |
| 11 Salaries | <hr/> | <hr/> |
| | 90,000 | 103,500 |
| | <hr/> | |
| 11 Health Insurance | 7,200 | 8,280 |
| 11 Dental Insurance | 300 | 345 |
| 11 Vision Insurance | 120 | 138 |
| 11 Life Insurance | 55 | 63 |
| 11 Other Employee Insurance Benefits | 15 | 17 |
| 11 Personnel Benefits | <hr/> | <hr/> |
| | 7,690 | 8,844 |

Grayslake Community Park District
ORDINANCE NO. O2026-01
BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|------------------|----------------------|
| 11 Salaries & Benefits Golf | 97,690 | 112,344 |
| 11 <u>Contractual</u> | | |
| 11 Professional Services | 3,000 | 3,450 |
| 11 Dues & Subscriptions | 300 | 345 |
| 11 Training & Conferences | 200 | 230 |
| 11 Advertisements & Publications | 750 | 863 |
| 11 Printing Services | 800 | 920 |
| 11 IT Software Maintenance | 400 | 460 |
| 11 Permit & License Fees | 1,800 | 2,070 |
| 11 Utilities-Telephone | 3,500 | 4,025 |
| 11 Utilities-Gas | 1,800 | 2,070 |
| 11 Utilities-Electricity | 6,500 | 7,475 |
| 11 Utilities-Rubbish Removal | 500 | 575 |
| 11 Utilities-Water & Sewer | 550 | 633 |
| 11 Building Maintenance & Repairs | 3,000 | 3,450 |
| 11 Irrigation Maintenance & Repairs | 5,000 | 5,750 |
| 11 Equipment Maintenance Repair | 1,500 | 1,725 |
| | 29,600 | 34,040 |
| 11 <u>Commodities</u> | | |
| 11 Equipment/Tools/Computer Supplies | 1,500 | 1,725 |
| 11 Landscape/Turf Supplies | 16,000 | 18,400 |
| 11 Office Supplies | 300 | 345 |
| 11 Resale Merchandise | 6,000 | 6,900 |
| 11 Resale Food & Beverage | 5,500 | 6,325 |
| 11 Safety & First Aid Supplies | 350 | 403 |
| 11 Building & Building Improvements | 2,000 | 2,300 |
| | 31,650 | 36,398 |
| 11 Total Golf Department | 158,940 | 182,781 |
| 11 Total Recreation Fund Expenses | 2,900,892 | 3,294,511 |
| 12 <u>SPECIAL RECREATION FUND</u> | | |
| 12 <u>Personnel & Personnel Benefits</u> | | |
| 12 Salary Allocations | 54,000 | 62,100 |
| | 54,000 | 62,100 |
| 12 <u>Contractual</u> | | |
| 12 Dues & Subscriptions | 112,885 | 129,818 |
| 12 Portable Facilities | 10,000 | 11,500 |
| | 122,885 | 141,318 |

Grayslake Community Park District
ORDINANCE NO. O2026-01
BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|----------------|----------------------|
| 12 Capital Outlay | | |
| 12 Special Projects | 155,300 | 178,595 |
| | <u>155,300</u> | <u>178,595</u> |
| 12 Total Special Recreation Fund Expense | 332,185 | 382,013 |
| | | |
| 13 DEBT SERVICE FUND | | |
| 13 Debt Service | | |
| 13 2014A Bond Principal | 125,000 | 143,750 |
| 13 2014A Bond Interest | 89,644 | 103,090 |
| 13 2014B Bond Principal | 160,000 | 184,000 |
| 13 2014B Bond Interest | 5,400 | 6,210 |
| 13 Bond Agent Fees | 950 | 1,093 |
| | <u>380,994</u> | <u>438,143</u> |
| 13 Total Debt Service Fund Expenses | 380,994 | 438,143 |
| | | |
| 19 CAPITAL PROJECT FUND | | |
| 19 Professional Services | 30,000 | 34,500 |
| 19 Equipment/Machinery/Computer | 108,500 | 124,775 |
| 19 Special Projects | 295,000 | 339,250 |
| 19 2022 Debt Cert Principal | 206,123 | 237,041 |
| 19 2022 Debt Cert Interest | 33,339 | 38,340 |
| | <u>672,962</u> | <u>773,906</u> |
| 19 Total Capital Projects Fund Expenses | 672,962 | 773,906 |
| | | |
| 30 PUBLIC LIABILITY FUND | | |
| 30 Personnel & Personnel Benefits | | |
| 30 Risk Manager Salary Allocation | 15,000 | 17,250 |
| 30 Safety Coordinator Salary Allocation | 6,000 | 6,900 |
| 30 Total Salaries | <u>21,000</u> | <u>24,150</u> |
| 30 Contractual | | |
| 30 Background Checks | 3,500 | 4,025 |
| 30 General Liability Insurance | 17,875 | 20,557 |
| 30 Workers' Comp Insurance | 32,978 | 37,925 |
| 30 Property Insurance | 18,608 | 21,399 |
| 30 Employment Practice Surety | 5,171 | 5,946 |
| 30 Pollution Liability Insurance | 653 | 751 |
| 30 Cyber Risk Management Insurance | 1,477 | 1,698 |

Grayslake Community Park District
 ORDINANCE NO. O2026-01
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
 EXHIBIT A

| | <u>Budget</u> | <u>Appropriation</u> |
|---|----------------|----------------------|
| 30 <u>Commodities</u> | | |
| 30 Safety & First Aid Supplies | 5,000 | 5,750 |
| | 5,000 | 5,750 |
| 30 Total Public Liability Fund Expenses | 145,389 | 167,198 |
| 31 <u>AUDIT FUND</u> | | |
| 31 <u>Contractual</u> | | |
| 31 Audit | 14,900 | 17,135 |
| | 14,900 | 17,135 |
| 31 Total Audit Fund Expenses | 14,900 | 17,135 |
| 32 <u>IMRF FUND</u> | | |
| 32 <u>Personnel & Personnel Benefits</u> | | |
| 32 IMRF Employer Contribution | 120,000 | 138,000 |
| 32 <u>Personnel Benefits</u> | 120,000 | 138,000 |
| 32 Total IMRF Fund Expenses | 120,000 | 138,000 |
| 33 <u>SOCIAL SECURITY FUND</u> | | |
| 33 <u>Personnel & Personnel Benefits</u> | | |
| 33 FICA Employer Contribution | 118,200 | 135,930 |
| 33 Medicare Employer Contribution | 29,500 | 33,925 |
| 33 <u>Personnel Benefits</u> | 147,700 | 169,855 |
| 33 Total Social Security Fund Expenses | 147,700 | 169,855 |
| 34 <u>PAVING & LIGHTING FUND</u> | | |
| 34 <u>Contractual</u> | | |
| 34 Special Projects | 37,500 | 43,125 |
| | 37,500 | 43,125 |
| 34 Total Paving & Lighting Fund Expenses | 37,500 | 43,125 |

all amounts rounded to the nearest dollar

Grayslake Community Park District
 ORDINANCE NO. O2026-01
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2027
 EXHIBIT A

| <u>Summary of Expenses</u> | <u>Budget</u> | <u>Appropriation</u> |
|----------------------------------|------------------|----------------------|
| General Fund | 1,523,857 | 1,752,436 |
| Recreation Fund | 2,900,892 | 3,294,511 |
| Special Recreation Fund | 332,185 | 382,013 |
| Debt Service Fund | 380,994 | 438,143 |
| Capital Projects Fund | 672,962 | 773,906 |
| Public Liability Fund | 145,389 | 167,198 |
| Audit Fund | 14,900 | 17,135 |
| IMRF Fund | 120,000 | 138,000 |
| Social Security Fund | 147,700 | 169,855 |
| Paving & Lighting Fund | 37,500 | 43,125 |
| Total Summary of Expenses | 6,276,379 | 7,176,322 |